

personal representative, or otherwise in the county of . . . . ., State of North Carolina, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property, so help me, God.

#### WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS.

Situs of listing of realty.

Division of ownership in mineral and quarry lands.

Separate listing permitted.

SEC. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot or parcel of land is vested in any person, firm or corporation and the right to any improvements, leasehold estate, minerals, quarry or timber therein is vested in another person, firm or corporation, the said tract, lot or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot or parcel of land in or on which the same shall be situated or located and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

#### WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED.

Situs of listing polls and personal property.

Goods and chattels to be listed where situated.

Goods stored out of State listed where owner resides.

Legal residence defined.

Residence of corporation.

SEC. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April subject to the following exceptions:

(1) All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place for storage, manufactory or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State, shall be listed where the owner resides.

(2) The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3) The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal property of the corporation shall be listed, assessed and taxed at any place in the State where the corporation transacts business.